



ATASCOSA COUNTY EMERGENCY SERVICES DISTRICT #1

FY 2026 – 2027

BUDGET

Atascosa County Emergency Services District #1

Fiscal Year 2026 – 2027

Budget – Operations and Capital

Board of Commissioners

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Understanding Emergency Services Districts

What is an Emergency Services District?

An Emergency Services District (ESD) is a political subdivision of the State of Texas, similar to a School District, Library District, or Hospital District. Depending on the ESD's creation documents, an ESD can provide fire protection, emergency medical services, or both.

A board of five commissioners governs each ESD, which operates independently from the county government.

In most Texas counties, the County Commissioners Court appoints commissioners to two-year terms. Commissioners are elected for ESDs in Harris, Orange, and Smith counties and ESDs in more than one County.

In Atascosa County, Emergency Service District Commissioners are appointed by the Atascosa County Commissioners Court for two years.

Atascosa County Emergency Services District #1 was created in November 2020 and expanded in May 2025, following a vote by the District's property owners and residents.

How does an ESD get funding?

ESDs may levy ad valorem (property) tax. The Texas Constitution states ESDs may tax up to \$0.10 per \$100 of property valuation. The ESD's creation documents establish the District's initial tax rate.

ESDs may also collect sales tax, provided they hold an election and voters approve this power. In Texas, the maximum allowed sales tax rate is 8.25%. The state collects 6.25%, leaving 2% available to eligible local jurisdictions, including ESDs. An ESD may collect anywhere from .125% to 2% of the local sales tax rate, depending on availability and subject to voter approval.

ESDs can also bill for services such as emergency medical or fire protection.

Atascosa County ESD #1 levied an ad valorem (property) tax of \$0.10 per \$100.00 of property tax valuation and a local sales tax of 1.5%.

The Guide to Our Individual and Collective Success

Vision

Supporting Growth with a Plan

Mission

Provide emergency response operations meeting or exceeding the state standard regulations by planning, preparing, and responding to incidents while minimizing loss of life and property

District History

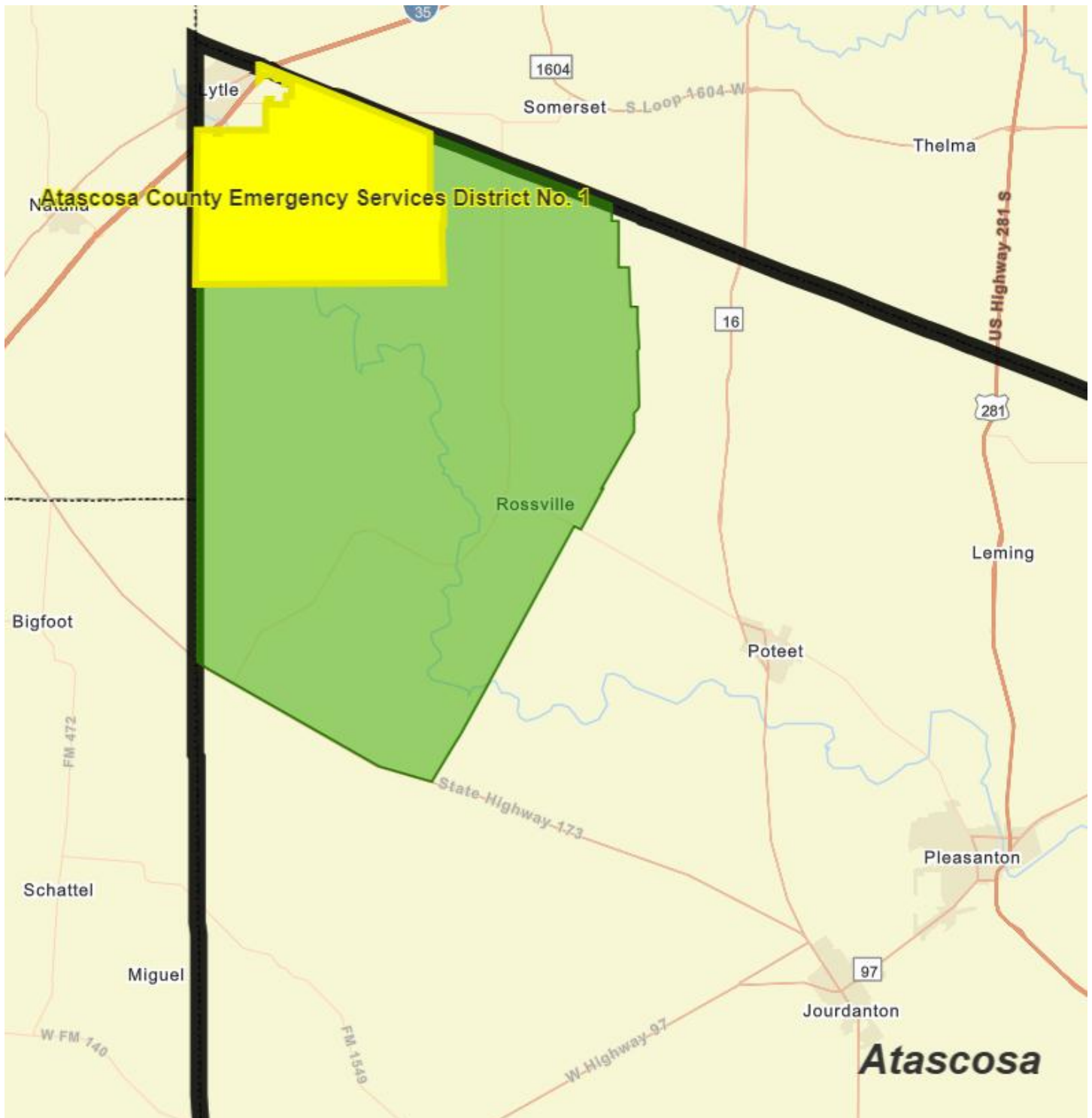
Atascosa County Emergency Services District #1 was created in 2020 by successful passage of an election as authorized by Chapter 775 of the Texas Health and Safety Code and as ordered by the Atascosa County Commissioners Court. The election established a 24-square-mile geographic boundary and authorized a property tax rate not to exceed \$0.10 per \$100.00 assessed value.

Sales Tax was established in 2024 by a vote of the District's residents at a rate of \$0.015 (1.5%).

A District expansion was successfully passed in 2025 to include the Rossville VFD service area, adding 109 square miles and bringing the District's total area to 133 square miles.

The estimated population of the District is 8,656.

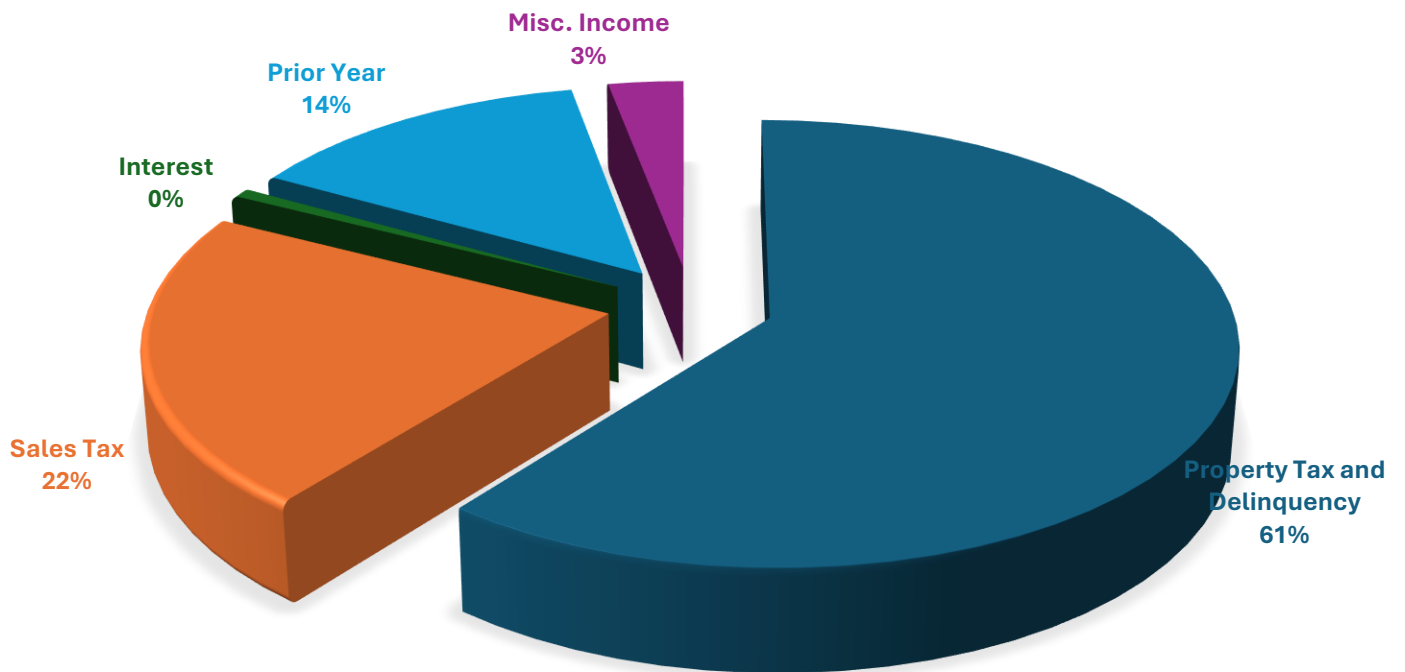
Service Area



FY 2026 – 2027 Income Summary

The FY 2026 - 2027 income comprises Property (Ad Valorem) Tax and Sales Tax. The total proposed income for FY 2026 - 2027 is \$1,495,931, made up of Ad Valorem Property Tax and Sales Tax.

INCOME



Property Tax

The Voter-Approved Tax Rate is \$0.104999 per \$100.

The adopted tax rate of \$0.10 shows a projected \$34,783 increase in property tax income. Total projected property tax income at a 98% collection rate is \$900,000. Therefore, due to an increase in overall income based on the previous year, Atascosa County ESD #1 is obligated to post the notice to the public as a tax increase.

In FY 2026–2027, the District will protect \$1Bn of property and assets within the District, with a taxable valuation of \$966MM.

	2025	2025	Change
Total tax rate (per \$100 of value)	\$0.100000	\$0.100000	increase .0000000 or - 0.000%
Average homestead taxable value	\$237,251	\$255,968	Increase of \$18,717, or 7.88%
Tax on average homestead	\$237.25	\$255.96	Increase of \$18.71, or 7.88%
Total tax levy on all properties	\$940,652	\$987,457	Increase of \$46,805, or 4.97%

Sales Tax

Sales Tax was established in 2024 by a vote of the District's residents at a rate of \$0.015 (1.5%). Sales Tax income is projected to be \$225,000, a decrease of \$131,000 from the budgeted amount for FY 2025 - 2026.

Contracted Service Agreements

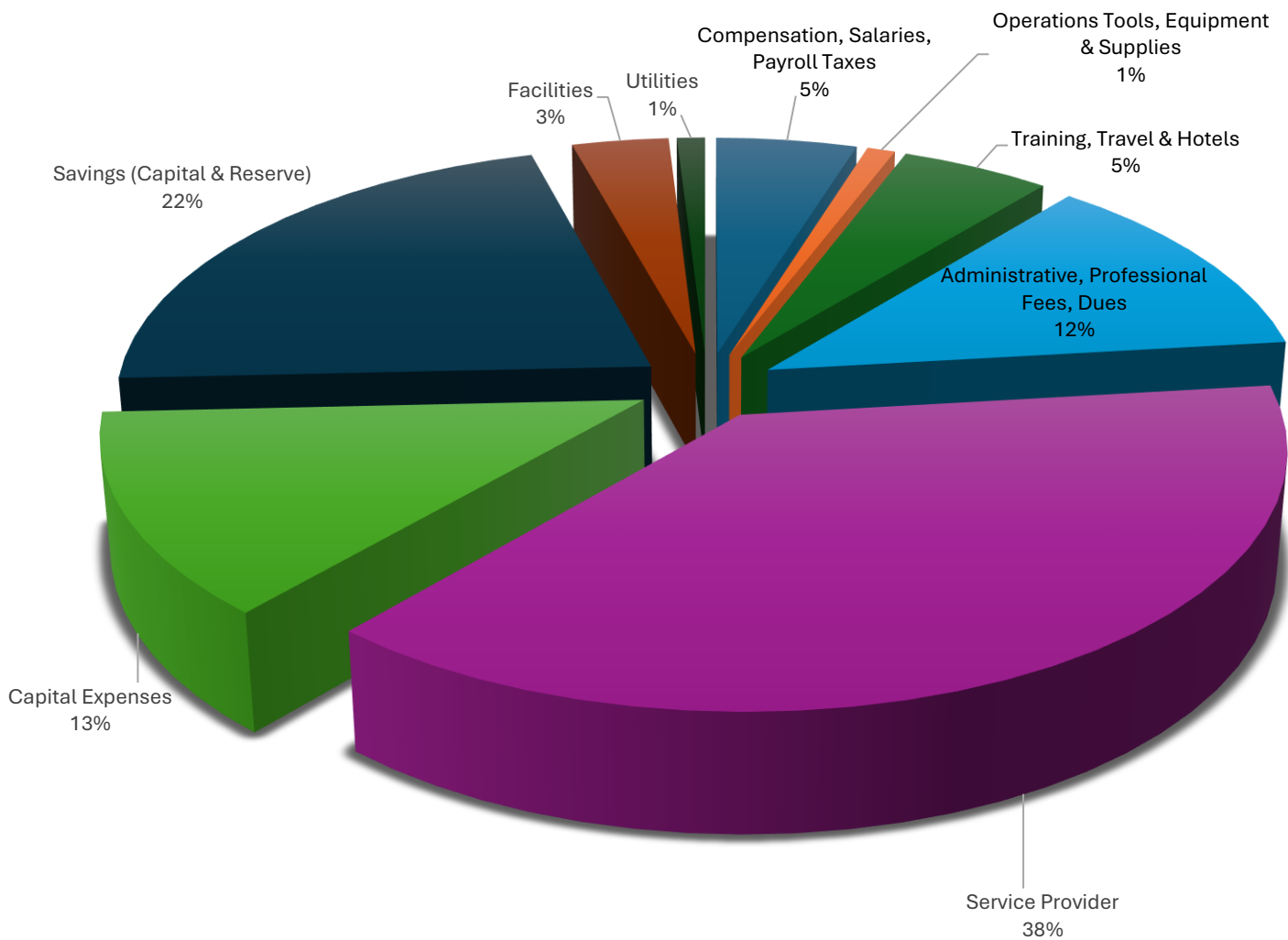
Atascosa County ESD #1 contracts with Lytle VFD as a Fire and EMS First Responder Organization, covering the initial area of service using two fire stations. The estimated contract cost is \$198,000 for FY 2026 – 2027.

Atascosa County ESD #1 will also contract with Rossville VFD as a Fire Department covering the expansion area, utilizing one fire station. The estimated contract cost is \$128,400 for FY 2026 – 2027. An additional \$120,000 is budgeted for new equipment.

FY 2026-2027 Operations Expenses

The total operating expenditures for FY 2026-2027 are \$932,380.

Operations Expenses



- Compensation, Salaries, Payroll Taxes
- Operations Tools, Equipment & Supplies
- Training, Travel & Hotels
- Administrative, Professional Fees, Dues
- Service Provider
- Capital Expenses
- Savings (Capital & Reserve)
- Facilities
- Utilities

Budget Overview: FY 2026 – 2027

INCOME		2026 - 2027
	Ad Valorem - Current	\$ 900,000.00
	Ad Valorem - Delinquent	\$ 8,000.00
	Sales Tax	\$ 325,000.00
	Available from Prior Year	\$ 208,000.00
	Interest Earned	\$ 10,000.00
	Misc. Income	\$ 44,931.46
	TOTALS	\$ 1,495,931.46
EXPENSE		2026 - 2027
	Admin Fees	
	Appraisal District	\$ 24,230.00
	Tax Assessor - Collector	\$ 12,500.00
	Election Expense	\$ -
	Admin Fee - Total	\$ 36,730.00
	Commissioner Expense	
	Commissioner Stipend	\$ 10,000.00
	Commissioner Expense - Total	\$ 10,000.00
	Dues & Subscriptions	
	Dues & Subscriptions	\$ 10,000.00
	Dues & Subscriptions - Total	\$ 10,000.00
	Publications	
	Legal Notices	\$ 3,500.00
	Publications - Total	\$ 3,500.00
	Office Expense	
	Postage & Delivery	\$ 150.00
	Office Furniture	\$ 6,000.00
	Office Supplies	\$ 3,000.00
	Office Expense - Total	\$ 9,150.00
	Supplies, Tools & Equip.	
	Uniforms	\$ 2,000.00
	Tools & Equip.	\$ 5,000.00
	Supplies, Tools & Equip. - Other	\$ 2,000.00
	Supplies, Tools & Equip. - Total	\$ 9,000.00
	Training, Travel, Hotel & FF Appr.	
	Training	\$ 5,000.00
	Travel & Mileage	\$ 2,000.00
	Lodging	\$ 6,000.00
	Meals & Per Diem	\$ 2,000.00
	Training FD	\$ 30,000.00
	Firefighter Application	\$ 3,000.00
	Training, Travel & Hotel - Total	\$ 48,000.00

	Professional Fees		
		Legal Fees	\$ 15,000.00
		Audit	\$ 25,000.00
		Engineering/Architect	\$ -
		Professional Fees - Total	\$ 40,000.00
	Service Provider Fees		
		Lytle VFD	\$ 198,000.00
		Rossville VFD	\$ 128,400.00
		Service Provider Request	\$ 30,000.00
		Service Provider Fees - Total	\$ 356,400.00
	Insurance		
		General Liability	\$ 4,500.00
		Insurance - Total	\$ 4,500.00
	Facilities Maintenance		
		Janitorial / Supplies	\$ 1,000.00
		12416 FM 476 (Office)	\$ 30,000.00
		Facilities Maintenance - Total	\$ 31,000.00
	Utilities		
		Electricity	\$ 4,000.00
		Water	\$ 4,000.00
		Internet	\$ 1,000.00
		Utilities - Total	\$ 9,000.00
	Capital Expenses		
		SCBAs/SCBA Fill Station	\$ 75,000.00
		Rescue Tools	\$ 45,000.00
		Capital Expense - Total	\$ 120,000.00
	Payroll Expense		
		Salaries	\$ 40,000.00
		Payroll Tax Expense	\$ 3,100.00
		Payroll Service Fee	\$ 200.00
		Payroll Processing Fees	\$ 1,600.00
		Unemployment Tax	\$ 200.00
		Payroll Expense - Total	\$ 45,100.00
SAVINGS	Reserve Account		\$ 200,000.00
		EXPENSE - TOTALS	\$ 932,380.00